

## JOINT COMMITTEE

Here in detail, is the answer with regard to each of those cottages:

Date of Sale	Former owner	Paid the following years	Did not pay the following years
April 1948	Jos. Charlebois	1949-50	
June 1948	Geo. D. Mallory	1949-50	1949-50-58
July 1948	N. B. A. Fair	-----	1948-49-50
May 1948	M. J. Lockhart		
June 1948	W. J. Merrell	1949-50	
June 1948	Arthur Powers	1949-50	
Sept. 1948	Jean Proulx	1949-50	
June 1948	O. J. Odam	1949-50	
June 1948	Fred C. Hanna	1949-50	
July 1948	L. E. Johnson	1949-50	
March 1948	Gérard Meunier	1949-50	1949-50
June 1948	Thomas Rankin	1949-50	1950
August 1948	Geo. Earle		1949-50
Sept. 1948	C. F. Scott		
Sept. 1948	F. Burder	1949-50	
Sept. 1948	Wm. B. Graham	1949-50	
June 1949	Lucien Massé		1949-50
June 1949	Romuald Picard	1949-50	
August 1949	R. M. Cottrell		1949-50
Sept. 1949	L. L. Poulin		1949-50
Sept. 1949	A. Couture	1949-50	

By way of further explanation, it should be added that in the foregoing tables Messrs. F. C. Hanna, Wm. J. Merrel and Gérard Meunier owned 7, 4 and 4 cottages respectively.

With regard to the farms sold before 1951, no taxes were paid on the said farms for the year 1950. I mention here the cases of three of the largest farms sold in 1948:

Date of sale	Former owner	Paid	Not paid	Area	Lot nos.
Sept. 1948	Wm. Jane Dougherty	1948-49	1950	442 acres	10b-11a-11b-12-13 con. 2, con. 1
April 1948	Rugg. E. McNair		1948-49-50	300 acres	13a-14a-15, con. 1 P14-P15, con. 2
March 1948	Dalton Kennedy	1948	1948-49-50	215 acres	9-10a, con. 1

The last named only paid his taxes in part in 1948; that is why the year 1948 is mentioned at the same time in the 'paid' and 'not paid' columns.

We believe that these last two tables will answer Mr. Richard's question and make it possible to clarify Mr. Hay's question better while contributing to a better appreciation of a few factors which influenced slightly the amount we mentioned as being municipal losses for the period from 1940 to 1941.

On the other hand, the cottages at Lac Philippe which were demolished were not struck off the assessment roll; they will be struck off the roll to be made this year. The assessors do not assess the buildings demolished at the same value or at an increased value, because it is contrary to the municipal code which states that buildings must be assessed at their real value, although it is a well-known fact that the municipal assessment rate is generally much lower than the real value. Most of the municipalities in the area have set their rate at less than 50% than the real value. Now the cottages removed from Lac Philippe, as well as the buildings demolished, represent no real value for the municipal assessors in the parks. Therefore our future assessment roll will not furnish any information regarding the real value at the time the